

BILL NO. 93-82

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

AS AMENDED

BILL NO. 93-82 (AS AMENDED)

Introduced by Council Member Glassman

Legislative Day No. 93-31 Date November 16, 1993

AN ACT to add new Section 123-34.1, Semiannual Property Tax Payments, to Article I, General Provisions, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to authorize certain property owners to elect to pay property taxes on a semiannual basis; to require certain property owners to pay a service charge; to provide for a certain manner of expressing and calculating a certain service charge; to require certain information to be stated on certain tax bills; to establish a certain payment schedule; to require that certain property taxes be paid in a certain manner if an escrow account is established; and generally relating to payment of property taxes.

By the Council, November 16, 1993

Introduced, read first time, ordered posted and public hearing scheduled
on: December 21, 1993

at: 7:30 p.m.

By Order: James D. Varnsey, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on December 21, 1993, and concluded on, December 21, 1993

James D. Varnsey, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

BILL NO. 93-82

AS AMENDED

Section 1. Be It Enacted By The County Council of Harford County, Maryland, That new Section 123-34.1, Semiannual Property Tax Payments, be, and it is hereby, added to Article I, General Provisions, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; all to read as follows:

Chapter 123. Finance and Taxation.

Article I. General Provisions.

SECTION 123-34.1. SEMIANNUAL PROPERTY TAX PAYMENTS.

A. IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED:

FIRST-TIME HOME BUYER - AN INDIVIDUAL WHO HAS NOT OWNED A PRINCIPAL RESIDENCE DURING THE 3 CALENDAR YEARS PRECEDING THE DATE OF PURCHASE OF A PROPERTY FOR WHICH AN ELECTION FOR SEMIANNUAL PROPERTY TAX PAYMENTS MAY BE MADE UNDER THIS SECTION.

~~A B. A PROPERTY OWNER~~ FIRST-TIME HOME BUYER PURCHASING PROPERTY IN THE COUNTY MAY ELECT AT THE TIME OF TRANSFER OF THE PROPERTY TO PAY THE COUNTY REAL PROPERTY TAXES DUE ON THE PROPERTY UNDER A SEMIANNUAL PAYMENT SCHEDULE PROVIDED THAT:

(1) THE PROPERTY IS RESIDENTIAL PROPERTY PURCHASED ON OR AFTER ~~THE EFFECTIVE DATE OF COUNTY COUNCIL BILL 93-82;~~ AND JANUARY 1, 1995;

(2) THE PROPERTY ~~OWNER OCCUPIES A RESIDENCE ON THE PROPERTY.~~ IS OWNER-OCCUPIED RESIDENTIAL PROPERTY; AND

(3) THE HOME BUYER PROVIDES CERTIFICATION TO THE TREASURER THAT THE BUYER IS A FIRST-TIME HOME BUYER.

1 B C. THE SEMIANNUAL PAYMENT SCHEDULE SHALL APPLY TO THE PROPERTY
2 TAX DUE FOR THE TAX YEAR FOLLOWING THE TRANSFER OF THE PROPERTY AND
3 EACH SUBSEQUENT TAX YEAR.

4 C D. A PROPERTY OWNER WHO ELECTS TO PAY PROPERTY TAXES UNDER A
5 SEMIANNUAL PAYMENT SCHEDULE SHALL PAY A SERVICE CHARGE WITH THE
6 SECOND INSTALLMENT.

7 D E. THE SERVICE CHARGE SHALL BE EXPRESSED AS A PERCENT OF THE
8 AMOUNT OF TAX DUE AT THE SECOND INSTALLMENT AND SHOWN ON THE TAX
9 BILL AS A PERCENT AND ACTUAL DOLLAR AMOUNT CHARGED.

10 E F. THE SERVICE CHARGE SHALL BE CALCULATED IN AN AMOUNT THAT:

11 (1) EQUALS THE ANTICIPATED LOST INTEREST INCOME ASSOCIATED
12 WITH THE DELAY IN PAYMENT OF THE SECOND INSTALLMENT; AND

13 (2) INCLUDES ADMINISTRATIVE EXPENSES ASSOCIATED WITH THE
14 SEMIANNUAL PAYMENT NOT EXCEEDING 25% OF THE CHARGE FOR LOST
15 INTEREST.

16 F G. A PROPERTY TAX BILL UNDER A SEMIANNUAL SCHEDULE SHALL STATE
17 THE FOLLOWING:

18 (1) THE AMOUNT OF THE TAX DUE IF PAID IN FULL, INCLUDING ANY
19 APPLICABLE DISCOUNTS FOR EARLY PAYMENT;

20 (2) THE AMOUNT OF THE TAX DUE IF PAID IN SEMIANNUAL
21 INSTALLMENTS, INCLUDING ANY APPLICABLE DISCOUNTS FOR EARLY PAYMENT
22 OF THE FIRST INSTALLMENT;

23 (3) THE AMOUNT OF THE SERVICE CHARGE TO BE PAID WITH THE
24 SECOND INSTALLMENT; AND

25 (4) THE DATE THE TAX PAYMENT IS DUE.

1 G H. A PAYMENT UNDER A SEMIANNUAL SCHEDULE IS TO BE PAID ACCORDING
2 TO THE FOLLOWING SCHEDULE:

3 (1) THE FIRST INSTALLMENT IS DUE ON JULY 1 OF THE TAX YEAR
4 AND MAY BE PAID WITHOUT INTEREST ON OR BEFORE SEPTEMBER 30 OF THE
5 TAX YEAR; AND

6 (2) THE SECOND INSTALLMENT IS DUE ON JANUARY 1 OF THE TAX
7 YEAR AND, EXCEPT FOR THE SERVICE CHARGE, MAY BE PAID WITHOUT
8 INTEREST ON OR BEFORE JANUARY 31 OF THE TAX YEAR.

9 H I. IF AN ESCROW ACCOUNT IS ESTABLISHED FOR THE PAYMENT OF THE
10 PROPERTY TAX, THE TAX BILL SHALL BE PAID IN ANNUAL OR SEMIANNUAL
11 INSTALLMENTS AS DIRECTED BY THE PROPERTY OWNER OR BORROWER.

12 Section 2. And Be It Further Enacted, That this Act shall take
13 effect 60 calendar days from the date it becomes law and be
14 applicable to all tax years beginning after June 30, ~~1994~~ 1995.

15 EFFECTIVE: March 28, 1994
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HARFORD COUNTY BILL NO. 93-82 (as amended)(Brief Title) Semiannual Tax Payments

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

James D. Vannoy
Acting Secretary
of the Council

Date January 18, 1994

ENROLLED

Ray D. Bels
President of the Council

Date January 18, 1994

BY THE COUNCIL

Read the third time.

Passed: LSD 94-3 (January 18, 1994)

Failed of Passage: _____

By Order

James D. Vannoy
Acting Secretary

Sealed with the County Seal and presented to the County Executive for approval this 20th day of January, 1994 at 3:00 p.m.

James D. Vannoy
Acting Secretary

BY THE EXECUTIVE

William M. Redman
COUNTY EXECUTIVE

APPROVED: Date 1-24-94

BY THE COUNCIL

This Bill (No. 93-82, as amended), having been approved by the Executive and returned to the Council, becomes law on January 24, 1994.

James D. Vannoy
Acting Secretary

EFFECTIVE DATE: March 28, 1994